



**Solar Energy Equipment, Facilities, or Devices
 Certification for Real or Personal Property
 Tax Exemption
 § 58.1-3661 – Code of Virginia**

ASSESSOR USE ONLY		
Tax Map No.	Taxes Verified Y / N	
Account No.	Eff Year	Exp Year
Approved By / Date		

Pursuant to § 58.1-3661 of the Code of Virginia, _____
Applicant's Name

hereby makes application for certification for tax exemption of solar energy equipment, facilities, or devices

located at: _____
Physical Street

_____ City _____ State _____ ZIP-code _____

and hereby submits the following information and documents:

Property Owner(s): _____

Owner's Phone: _____

Tax Map ID: _____

Array Installation: Ground-Mount Roof-Mount Other, _____

Number of Individual Solar Panels: _____

Maximum Energy Output (kW): _____

Please attach the following:

- A copy of the plans, specifications, and drawings/schematics of the solar energy equipment, facilities, or devices for which certification is requested.
- A brief narrative description of the function of the solar energy equipment, facilities, or devices
- The cost of the installed solar energy equipment, facilities, or devices (materials and labor) AND documentation of such costs

Total cost of the installed solar energy equipment, facilities, and/or devices: \$ _____

_____ Applicant's Signature _____ Date _____

Once certified by the Pulaski County Building Department, as stated above, this application will be forwarded to the Office of the County Assessor with the Commissioner of the Revenue for review of the cost associated with the installation of equipment, and the calculation of the value of tax credit pursuant to § 58.1-3661 of the Code of Virginia and Pulaski County Code § 38-3 (Ord. of 06/28/1999). The County Assessor will issue a separate letter to the applicant with the fair market value and the assessed value, along with additional details, once final completion of the project has occurred. Please contact the Assessor's Office at (540) 980-7753 if you have questions about this part of the process or any assessments made.

Building Department Use Only

This is to certify that the solar energy equipment, facilities, and/or devices described herein comply with the criteria set forth in 13 VAC 5-200-10 *et seq.* of the Virginia Administrative Code. The listed equipment has been inspected for compliance with the Uniform Statewide Building Code and has been installed for the purpose for which the equipment is intended.

_____ Pulaski County Building Department _____ Date _____
 Authorized Signature

Additional Information & Instructions

1. **General Qualifications** – The Pulaski County Board of Supervisors has enacted County Ordinance § 38-3 under the authority of § 58.1-3661 of the Code of Virginia. Any person residing in or an industry located in the county may proceed to have solar energy equipment, facilities, or devices certified as exempt, wholly or partially, from taxation by applying to the local building department.
2. **Exemption** – Any solar facility installed pursuant to subsections A or B of § 15.2-2288.7 with a nameplate rated electrical generating capacity measured in direct current kilowatts of not more than 25 kilowatts shall be wholly exempt from state and local taxation pursuant to Article X § 6 (d) effective January 1, 2023. Certified solar energy equipment, facilities, or devices with a generating capacity in excess of 25 kilowatts shall be exempt a total of fifty (50) percent of the current assessed value for a period of five (5) years after finalization and completion.
3. **Definitions** - *Certified solar energy equipment, facilities, or devices* means any property, including real or personal property, equipment, facilities or devices, certified by the local certifying authority to be designed and used primarily for the purpose of providing for the collection and use of incident solar energy for water heating, space heating or cooling or other application which would otherwise require a conventional source of energy such as petroleum products, natural gas, or electricity. *Local certifying authority* means the local building departments or the department of environmental quality.
4. **Building Department** – Completion of Form SOL-1-PC must occur during the application process for the building permit for the solar equipment, facilities, and/or devices. A building permit and completed final of such permit is required before any exemption is applied. If after examination of such equipment, facility or device, the local building department determines that the unit primarily performs any of the functions set forth in § 38-3 and conforms to the requirements set by regulations of the Commonwealth's board of housing and community development, such department shall approve and certify such application. The local department shall forthwith transmit to the county commissioner of revenue those applications property approved and certified by the local building department as meeting all requirements qualifying such equipment, facility or device for exemption for taxation.
5. **Commissioner of Revenue** – Upon receipt of the certificate, i.e. this application and associated paperwork, from the local building department or the department of environmental quality, the local assessing officer shall proceed to determine the value of such qualifying solar energy equipment, facilities or devices. The exemption provided by § 38-3 shall be determined by applying the local tax rate to the value of such equipment, facilities or devices and subtracting such amount, wholly or partially, either: 1) From the total real property tax due on the real property to which such equipment, facilities, or devices are attached; or 2) If such equipment, facilities, or devices are taxable as machinery and tools under Code of Virginia § 58.1-3661, from the total machinery and tools tax due on such equipment, facilities, or devices, at the election of the taxpayer.
6. **Appeal** – Any person aggrieved by a decision of the local building department may appeal such decision to the county director of building code enforcement, who may affirm or reverse such decision. Appeals regarding the assessed value of any new construction or changes to real estate tax may be filed with the Office of the County Assessor.

A copy of County Ordinance § 38-3 is available for download at <http://www.pulaskicounty.org/commissioner-of-the-revenue.html> or by contacting County Administration at (540) 980-7705.

IMPORTANT – This Partial Exemption Will Expire in Five (5) Years

- (a) Partial exemption will be effective the next succeeding tax year following: 1) approval of application for exemption, and 2) finalization of the building permit; and thereafter for a period of five years only!
- (b) Any change to the solar equipment, facilities, or devices is to be reported to the local building department immediately. Specifically, changing energy output through the addition or removal of individual solar panels, or the installation of a new solar array, requires a new building permit be issued for such work and also requires new application be made for exemption. Likewise, the removal of solar panels from an array requires permitting in order for changes to be made to the taxable property value at the time of permit finalization.
- (c) The five-year partial exemption term is dependent upon each individual building permit and the finalization date issued for such permits. Additionally, the finalization date is the date at which tax begins on the equipment, facilities, or devices.
- (d) No supplement bill will be issued by the Commissioner of the Revenue for certified solar energy equipment, facilities, or devices for the year of completion as specified by the finalization date.
- (e) **This form is to be completed and submitted at the time the building permit is issued: NO exceptions. This form does not pertain to previous solar installations and therefore cannot be used after a building permit is finalized.**